



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Diane Klinges
DOCKET NO.: 11-00814.001-R-1
PARCEL NO.: 08-21-151-003

The parties of record before the Property Tax Appeal Board are Diane Klinges, the appellant, and the Grundy County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Grundy County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$17,320
IMPR.: \$40,840
TOTAL: \$58,160

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story manufactured home that contains 1,782 square feet of living area and was built in 1995. The property has a 2.6-acre site with a pole barn and is located in Mazon, Mazon Township, Grundy County.

The appellant filed a Residential Appeal petition that was postmarked on February 24, 2012. The appellant also included a copy of the Notice of Final Decision issued by the Grundy County Board of Review which was dated February 1, 2012. The Final Decision reported the Assessor's Valuation of \$74,820 and the "BOR Tentative Valuation" of \$58,160. The "reason for proposed change" was "Val Adj Market Value" and the Notice further advised that an appeal to the Property Tax Appeal Board could be filed within 30 days.

In Section 2c of the Residential Appeal petition, the appellant reported that the board of review final assessment of the subject property was \$74,820. For this appeal, the appellant requested a "reduction" in the subject's total assessment to \$58,160. In support of this challenge to the subject's assessment, the appellant submitted portions of an appraisal of the subject

property prepared by Melissa Diehl which depicted an estimated market value of \$165,000 as of February 10, 2011.¹

The board of review was notified of the appeal and filed its "Board of Review - Notes on Appeal" wherein the subject's total assessment of \$58,160 was disclosed. In response to the appeal, the board of review wrote in pertinent part that:

The appellant submitted the appraisal to the board of review as her evidence. Based upon that evidence, the board lowered the property's valuation to the amount requested.

Also attached were two computer printouts revealing the total 2011 assessment of the subject parcel of \$58,160 and a copy of the one-page Grundy County Board of Review Real Estate Appeal Form wherein the appellant requested a total market value for the subject property of \$174,434 based upon an appraisal.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The Board finds the appellant timely filed the appeal from the Notice of Final Decision issued by the Grundy County Board of Review which was dated February 1, 2012. The Final Decision reduced the assessment of the subject property to \$58,160. The record further disclosed that the appellant appealed the assessment directly to the Property Tax Appeal Board based on this Notice of Final Decision and requested a total assessment of \$58,160.

Based upon the evidence submitted, the Board finds that a further change in the subject's assessment is not warranted.

¹ The copy of the appraisal report submitted to the Property Tax Appeal Board consists of only pages numbered 2, 3, 4 through 6, 9 through 11, 13, 15, and 21 through 23.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: October 18, 2013

Allen Castrovillari

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.